## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of )
FRED R. DAUBERGER, et al. )

## ORDER CORRECTING CLERICAL ERROR

It is hereby ordered that the number "18648" be substituted for the number "18583" in the tenth line of the second full paragraph on the sixth page of the opinion and order issued by this board on March 31, 1982.

Done at Sacramento, California, this 21stday of April, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, and Mr. Nevins present.

Halamin Bened, Chairman

Lund Member

Leonge R Kell, Member

Member

Member

## BEFORE THE **STATE** BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of )
FRED R. DAUBERGER, ET AL.

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed May 6, 1982, by Fred R. Dauberger for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the **petition** constitute cause for the granting thereof-and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of March 31, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 18th day of May 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, and Mr. Nevins present.

William M. Bennett	_>	Chairman
George R. Reilly	_,	Member
Ernest J. Dronenburg, Jr.	_,	Member
Richard Nevins	_,	Member
	_,	Member